



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MATTOON MUNICIPAL WATER UTILITY

Principal Office: 310 SLATE AVENUE
P.O. BOX 65
MATTOON, WI 54450

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I GERALDINE TUCKER of
(Person responsible for accounts)

_____, MATTOON MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	04/09/2004
(Signature of person responsible for accounts)	(Date)

UTILITY CLERK

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MATTOON MUNICIPAL WATER UTILITY**Utility Address:** 310 SLATE AVENUE

P.O. BOX 65

MATTOON, WI 54450

When was utility organized? 7/31/1974**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: GERALDINE TUCKER**Title:** UTILITY CLERK**Office Address:**

P.O. BOX 65

MATTOON, WI 54450

Telephone: (715) 489 - 3586**Fax Number:** (715) 489 - 3170**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JENNIFER SCHENK**Title:** CPA**Office Address:** KERBER, ROSE & ASSOCIATES, S.C.

115 E. FIFTH STREET

SHAWANO, WI 54166

Telephone: (715) 526 - 9400**Fax Number:** (715) 524 - 2599**E-mail Address:** jschenk@kerberrose.com

President, chairman, or head of utility commission/board or committee:

Name: MR. OTTMAR LANDWEHR**Title:** PRESIDENT**Office Address:**

P.O. BOX 287

MATTOON, WI 54450

Telephone: (715) 489 - 3616**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JENNIFER SCHENK**Title:** CPA**Office Address:** KERBER, ROSE & ASSOCIATES, S.C.
115 E. FIFTH STREET
SHAWANO, WI 54166**Telephone:** (715) 526 - 9400**Fax Number:** (715) 524 - 2599**E-mail Address:** jschenk@kerberrose.com**Date of most recent audit report:** 4/5/2004**Period covered by most recent audit:** 2003

Names and titles of utility management including manager or superintendent:

Name: RONALD ZAHN**Title:** SUPERINTENDENT**Office Address:**P.O. BOX 65
MATTOON, WI 54450**Telephone:** (715) 489 - 3748**Fax Number:** (715) 489 - 3170**E-mail Address:**

Name of utility commission/committee: MATTOON MUNICIPAL WATER UTILITY COMMISSION

Names of members of utility commission/committee:SYLVESTER BECK, TRUSTEE
KIM BERGER, TRUSTEE
GLEN DEBROUX, TRUSTEE
DON FULLER, TRUSTEE
VICKI FULLER, TRUSTEE
OTTMAR LANDWEHR, PRESIDENT
JESSE WHITE, TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	83,185	81,437	1
Operating Expenses:			
Operation and Maintenance Expense (401)	44,657	38,300	2
Depreciation Expense (403)	17,901	25,929	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,537	1,261	5
Total Operating Expenses	64,095	65,490	
Net Operating Income	19,090	15,947	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	19,090	15,947	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	648	696	9
Miscellaneous Nonoperating Income (421)	(16,533)	(5,671)	10
Total Other Income	(15,885)	(4,975)	
Total Income	3,205	10,972	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	8,155	0	12
Total Miscellaneous Income Deductions	8,155	0	
Income Before Interest Charges	(4,950)	10,972	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,403	11,345	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	29	29	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	11,432	11,374	
Net Income	(16,382)	(402)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,768	11,170	19
Balance Transferred from Income (433)	(16,382)	(402)	20
Miscellaneous Credits to Surplus (434)	1,039,132	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)		0	24
Total Unappropriated Earned Surplus End of Year (216)	1,033,518	10,768	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	83,185		83,185	1
Total (Acct. 400):	83,185	0	83,185	
Operation and Maintenance Expense (401):				
Derived	44,657		44,657	2
Total (Acct. 401):	44,657	0	44,657	
Depreciation Expense (403):				
Derived	17,901		17,901	3
Total (Acct. 403):	17,901	0	17,901	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	1,537		1,537	5
Total (Acct. 408):	1,537	0	1,537	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	19,090	0	19,090	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON CASH AND INVESTMENTS	648	0	648	10
Total (Acct. 419):	648	0	648	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NON - REGULATED SEWER DEPARTMENT LOSS	(16,533)	0	(16,533) 12
Total (Acct. 421):	(16,533)	0	(16,533)
TOTAL OTHER INCOME:	(15,885)	0	(15,885)

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
NONE	0	0	0 13
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	8,155	8,155 14
NONE	0	0	0 15
Total (Acct. 426):	0	8,155	8,155
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	8,155	8,155

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	11,403	[REDACTED]	11,403 16
Total (Acct. 427):	11,403	0	11,403

Amortization of Debt Discount and Expense (428):

NONE	0	[REDACTED]	0 17
Total (Acct. 428):	0	0	0

Amortization of Premium on Debt--Cr. (429):

NONE	0	[REDACTED]	0 18
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0	[REDACTED]	0 19
Total (Acct. 430):	0	0	0

Other Interest Expense (431):

Derived	29	[REDACTED]	29 20
Total (Acct. 431):	29	0	29

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 21
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	11,432	0	11,432
NET INCOME:	(8,227)	(8,155)	(16,382)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	10,768	0	10,768 22
Total (Acct. 216):	10,768	0	10,768
Balance Transferred from Income (433):			
Derived	(8,227)	(8,155)	(16,382) 23
Total (Acct. 433):	(8,227)	(8,155)	(16,382)
Miscellaneous Credits to Surplus (434):			
UNAPPROPRIATED EARNED SURPLUS - CONT. PLANT	0	1,039,132	1,039,132 24
Total (Acct. 434):	0	1,039,132	1,039,132
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 25
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 26
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,541	1,030,977	1,033,518

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	83,185	0	0	0	83,185	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	83,185	0	0	0	83,185	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,147,160	1,146,755	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	493,123	288,525	2
Net Utility Plant	654,037	858,230	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,351,408	1,349,910	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	609,547	380,140	4
Net Nonutility Property	741,861	969,770	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	35,882	0	7
Total Other Property and Investments	777,743	969,770	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	86,403	101,802	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,402	7,729	11
Other Accounts Receivable (143)	7,051	11,059	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	699	715	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	103,555	121,305	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,535,335	1,949,305	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	5,643	5,643	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,033,518	10,768	23
Total Proprietary Capital	1,039,161	16,411	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	474,407	500,823	26
Total Long-Term Debt	474,407	500,823	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	436	5,667	28
Payables to Municipality (233)	17,696	3,297	29
Customer Deposits (235)	1,260	1,610	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,375	1,833	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	21,767	12,407	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	1,419,664	38
Total Liabilities and Other Credits	1,535,335	1,949,305	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,146,755	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	438,018	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	709,142	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	1,147,160	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	306,251	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	186,872	0	0	0	12
Total Accumulated Provision	493,123	0	0	0	
Net Utility Plant	654,037	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	288,525				288,525	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,901				17,901	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	17,901	0	0	0	17,901	13
Debits during year						14
Book cost of plant retired	175				175	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	175	0	0	0	175	19
Balance end of year (110.1)	306,251	0	0	0	306,251	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.30%					22

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	8,155				8,155	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	178,717				178,717	10
Total credits	186,872	0	0	0	186,872	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	186,872	0	0	0	186,872	18
Composite Depreciation Rate?	Yes					19
If yes, what is the rate?	2.30%					20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,349,910	4,623	3,125	1,351,408	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,349,910	4,623	3,125	1,351,408	
Less accum. prov. depr. & amort. (122)	380,140	232,532	3,125	609,547	3
Net Nonutility Property	969,770	(227,909)	0	741,861	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	466	477	2
Sewer utility	233	238	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	699	715	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	5,643	1
Changes during year (explain):		
NONE		2
Balance end of year	5,643	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
WI SAFE DRINKING FUND LOAN	03/24/1999	05/01/2018	1.58%	185,013	1
WI CLEAN WATER FUND LOAN	12/09/1998	05/01/2018	2.64%	289,394	2
Total for Account 224				474,407	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,537	2
Charged electric department expense		3
Charged sewer department expense	1,183	4
Other (explain):		
NONE		5
Total Accruals and other credits	2,720	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,628	7
PSC Remainder Assessment	92	8
Other (explain):		
NONE		9
Total payments and other debits	2,720	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
CLEAN WATER FUND LOAN	1,323	8,238	7,845	1,716	3
SAFE DRINKING FUND LOAN	510	3,165	3,016	659	4
Subtotal	1,833	11,403	10,861	2,375	
Notes Payable (231)					
INTEREST ON SECURITY DEPOSITS	0	29	29	0	5
Subtotal	0	29	29	0	
Total	1,833	11,432	10,890	2,375	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SEWER REPLACEMENT FUND	10,490	3
WATER REPLACEMENT FUND	25,392	4
Total (Acct. 125):	35,882	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,402	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	9,402	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	7,051	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	7,051	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYABLES TO MUNICIPALITY	17,696	17
Total (Acct. 233):	17,696	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	437,814	0	0	0	437,814	1
Materials and Supplies	471	0	0	0	471	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	297,388	0	0	0	297,388	4
Customer Advances for Construction					0	5
					0	6
Average Net Rate Base	140,897	0	0	0	140,897	
Net Operating Income	19,090	0	0	0	19,090	7
Net Operating Income as a percent of						
Average Net Rate Base	13.55%	N/A	N/A	N/A	13.55%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

Miscellaneous Credits to Surplus (434): This amount is due to the changes per Docket 05-US-105. This is the balance left after clearing out the CIAC accounts and adjusting plant and accumulated depreciation.

Taxes Accrued (Acct. 236) (Page F-16)

General footnotes

Notes Payable (231) is interest from customer security deposits. For audit purposes the amount of the accrual is immaterial, therefore to be consistent with prior years the accrual is not being booked. This interest is for the Security Deposits (Customer Deposits (235)) on page F-5.

Interest Accrued (Acct. 237) (Page F-17)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

Notes Payable (231) is interest from customer security deposits. For audit purposes the amount of the accrual is immaterial, therefore to be consistent with prior years the accrual is not being booked. This interest is for the Security Deposits (Customer Deposits (235)) on page F-5.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Mattoon Municipal Water Utility
Mattoon, Wisconsin

We have compiled the financial information in the accompanying Municipal Utility Annual Report (prescribed form) of the Mattoon Municipal Water Utility as of December 31, 2003, and for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We also have compiled the supplementary information presented in the Municipal Utility Annual Report.

Our compilation is limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above, and accordingly, do not express an opinion or any other form of assurance on them. This financial information was compiled by us from financial statements for the same period that we previously audited, as indicated in our report April 5, 2004.

These financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, this financial information is not designed for those who are not informed about such differences.

KERBER, ROSE & ASSOCIATES, S.C.
April 9, 2004

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	709,144	0	0	710,520	0	1,419,664	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	709,144			710,520		1,419,664	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	81,446	78,957	1
Total Sales of Water	81,446	78,957	
Other Operating Revenues			
Forfeited Discounts (470)	356	236	2
Other Water Revenues (474)	1,383	2,244	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	1,739	2,480	
Total Operating Revenues	83,185	81,437	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	17,414	15,758	5
General Operating Expenses (680-690)	27,243	22,542	6
Total Operation and Maintenance Expenses	44,657	38,300	
Other Operating Expenses			
Depreciation Expense (403)	17,901	25,929	7
Amortization Expense (404)	0	0	8
Taxes (408)	1,537	1,261	9
Total Other Operating Expenses	19,438	27,190	
Total Operating Expenses	64,095	65,490	
NET OPERATING INCOME	19,090	15,947	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	149	6,718	30,585	4
Commercial	25	1,237	5,555	5
Industrial	2	9,443	14,601	6
Total Metered Sales to General Customers (461)	176	17,398	50,741	
Private Fire Protection Service (462)	1		828	7
Public Fire Protection Service (463)	1		27,544	8
Other Sales to Public Authorities (464)	7	658	2,333	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	185	18,056	81,446	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	27,544	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	27,544	
Forfeited Discounts (470):		
Customer late payment charges	356	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	356	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify): BULK WATER	324	8
TURN ON FEES	15	9
MISCELLANEOUS REVENUE	1,044	10
Total Other Water Revenues (474)	1,383	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	7,575	7,015	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	4,116	3,164	3
Chemicals (630)	1,591	1,978	4
Supplies and Expenses (640)	2,060	907	5
Repairs of Water Plant (650)	715	1,212	6
Transportation Expenses (660)	1,357	1,482	7
Total Plant Operation and Maintenance Expenses	17,414	15,758	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	10,422	9,385	8
Office Supplies and Expenses (681)	2,317	1,751	9
Outside Services Employed (682)	1,859	2,003	10
Insurance Expense (684)	3,243	1,648	11
Employees Pensions and Benefits (686)	8,842	7,123	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	560	632	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	27,243	22,542	
Total Operation and Maintenance Expenses	44,657	38,300	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	0	2
Net property tax equivalent		0	0	
Social Security	BASED ON ACTUAL PAYROLL	1,445	1,179	3
PSC Remainder Assessment	BASED ON OPERATING REVENUES	92	82	4
Other (specify): NONE		0	0	5
Total tax expense		1,537	1,261	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195577				3
County tax rate	mills		5.147759				4
Local tax rate	mills		4.845265				5
School tax rate	mills		9.318786				6
Voc. school tax rate	mills		1.859659				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.367046				10
Less: state credit	mills		1.327626				11
Net tax rate	mills		20.039420				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.845265				14
Combined School Tax Rate	mills		11.178445				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.023710				17
Total Tax Rate	mills		21.367046				18
Ratio of Local and School Tax to Total	dec.		0.749926				19
Total tax net of state credit	mills		20.039420				20
Net Local and School Tax Rate	mills		15.028088				21
Utility Plant, Jan. 1	\$	1,146,755	1,146,755				22
Materials & Supplies	\$	477	477				23
Subtotal	\$	1,147,232	1,147,232				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,147,232	1,147,232				26
Assessment Ratio	dec.		1.022021				27
Assessed Value	\$	1,172,495	1,172,495				28
Net Local & School Rate	mills		15.028088				29
Tax Equiv. Computed for Current Year	\$	17,620	17,620				30
Tax Equivalent per 1994 PSC Report	\$	14,748					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	300		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	300	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	13,019		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	149,849		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	162,868	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	222,345		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	38,184		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	94,221		19
Other Pumping Equipment (328)	3,084		20
Total Pumping Plant	357,834	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	4,025		22
Water Treatment Equipment (332)	8,856		23
Total Water Treatment Plant	12,881	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			300	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	300	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			13,019	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		(96,352)	53,497	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	(96,352)	66,516	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		(142,965)	79,380	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(24,551)	13,633	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)		(60,583)	33,638	19
Other Pumping Equipment (328)		(1,983)	1,101	20
Total Pumping Plant	0	(230,082)	127,752	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)		(2,588)	1,437	22
Water Treatment Equipment (332)		(5,694)	3,162	23
Total Water Treatment Plant	0	(8,282)	4,599	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	750		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	159,392		26
Transmission and Distribution Mains (343)	354,629		27
Fire Mains (344)	0		28
Services (345)	34,783		29
Meters (346)	8,013	325	30
Hydrants (348)	24,053		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	581,620	325	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	1,452		34
Office Furniture and Equipment (372)	2,272	255	35
Computer Equipment (372.1)	1,225		36
Transportation Equipment (373)	11,405		37
Other General Equipment (379)	14,898		38
Other Tangible Property (390)	0		39
Total General Plant	31,252	255	
Total utility plant in service directly assignable	1,146,755	580	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,146,755	580	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			750	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)		(102,487)	56,905	26
Transmission and Distribution Mains (343)		(228,023)	126,606	27
Fire Mains (344)			0	28
Services (345)		(22,365)	12,418	29
Meters (346)	175	(5,152)	3,011	30
Hydrants (348)		(15,466)	8,587	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	175	(373,493)	208,277	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)		(933)	519	34
Office Furniture and Equipment (372)	0		2,527	35
Computer Equipment (372.1)			1,225	36
Transportation Equipment (373)			11,405	37
Other General Equipment (379)			14,898	38
Other Tangible Property (390)			0	39
Total General Plant	0	(933)	30,574	
Total utility plant in service directly assignable	175	(709,142)	438,018	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	175	(709,142)	438,018	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>0</u>	<u>0</u>	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		96,352	96,352	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	96,352	96,352	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		142,965	142,965	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		24,551	24,551	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)		60,583	60,583	19
Other Pumping Equipment (328)		1,983	1,983	20
Total Pumping Plant	0	230,082	230,082	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)		2,588	2,588	22
Water Treatment Equipment (332)		5,694	5,694	23
Total Water Treatment Plant	0	8,282	8,282	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)			29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	<u>0</u>	<u>0</u>	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
Total General Plant	<u>0</u>	<u>0</u>	
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	<u><u>0</u></u>	<u><u>0</u></u>	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		102,487	102,487 26
Transmission and Distribution Mains (343)		228,023	228,023 27
Fire Mains (344)			0 28
Services (345)		22,365	22,365 29
Meters (346)		5,152	5,152 30
Hydrants (348)		15,466	15,466 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	373,493	373,493
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)		933	933 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	933	933
Total utility plant in service directly assignable	0	709,142	709,142
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	709,142	709,142

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,986	1,986	1
February			1,723	1,723	2
March			2,178	2,178	3
April			2,311	2,311	4
May			1,744	1,744	5
June			1,789	1,789	6
July			1,772	1,772	7
August			1,845	1,845	8
September			1,771	1,771	9
October			1,735	1,735	10
November			1,773	1,773	11
December			1,908	1,908	12
Total annual pumpage	0	0	22,535	22,535	
Less: Water sold				18,056	13
Volume pumped but not sold				4,479	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				1,090	16
Volume related to equipment/system malfunction				107	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,197	19
Volume pumped but unaccounted for				3,282	20
Percent of water lost				15%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				132	23
Date of maximum: 12/12/2003					24
Cause of maximum:					25
Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				44	26
Date of minimum: 8/2/2003					27
Total KWH used for pumping for the year				44,709	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1	1	52	16	137,000	No	1
WELL #3	3	68	20	489,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	WELL 1	WELL 3	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	JOHNSON	AM TURBINE	5
Year Installed	1964	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	140	300	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR FORD 1997	9
Year Installed	1964	2001	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	15	20	12
			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1975		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	125		6
Total capacity in gallons (actual)	100,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	6.000	8,806	0	0	0	8,806	1
A	D	8.000	12,481	0	0	0	12,481	2
M	D	12.000	880	0	0	0	880	3
Total Within Municipality			22,167	0	0	0	22,167	
Total Utility			22,167	0	0	0	22,167	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	174	0	0	0	174		1
M	1.500	1	0	0	0	1		2
M	2.000	1	0	0	0	1		3
M	6.000	1	0	0	0	1		4
Total Utility		177	0	0	0	177	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	4	0	0	(3)	1	0	1
0.625	176	5	5	2	178	0	2
1.000	1	0	0	0	1	0	3
1.250	1	0	0	0	1	0	4
1.500	2	0	0	0	2	0	5
2.000	1	0	0	1	2	0	6
Total:	185	5	5	0	185	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.500	0	1	0	0	0	0	1	1
0.625	149	22	1	5	0	1	178	2
1.000	0	0	0	1	0	0	1	3
1.250	0	1	0	0	0	0	1	4
1.500	0	0	1	1	0	0	2	5
2.000	0	1	1	0	0	0	2	6
Total:	149	25	3	7	0	1	185	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	49				49	2
Total Fire Hydrants	49	0	0	0	49	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	49
Number of distribution system valves end of year:	82
Number of distribution valves operated during year:	82

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

On February 1, 1999, the Village adopted Resolution No. 1-99 which states that the tax equivalent payable by the Mattoon Water Utility to the Village of Mattoon be reduced to zero.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

The amount in the adjustment column is due to plant being divided between municipal plant and contributed plant.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

The amount in the adjustment column is due to plant being divided between municipal plant and contributed plant.

Meters (Page W-19)

Explain all reported adjustments.

In the past the meters were reported in the incorrect size, however, in total the meters did not change.

If Tested During Year column total is zero, please explain.

There were no meters tested in 2003 due to lack of time. After talking to the Superintendent testing will resume in 2004.
